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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

_____	)	
SECURITIES INVESTOR PROTECTION	)	
CORPORATION,	)	Adv. Pro. No. 08-01789 (BRL)
	)	
Plaintiff-Applicant,	)	SIPA Liquidation
	)	
v.	)	(Substantively Consolidated)
	)	
BERNARD L. MADOFF INVESTMENT	)	
SECURITIES LLC,	)	
Defendant.	)	
_____	)	
IN RE:	)	
	)	
BERNARD L. MADOFF,	)	
	)	
Debtor.	)	
_____	)	

**CERTIFICATE OF SERVICE**

I, Kevin H. Bell, hereby certify that on December 14, 2012, I caused true and correct copies of the Recommendation of the Securities Investor Protection Corporation in Support of Tenth Application of Trustee and Counsel for Interim Compensation and Reimbursement of Expenses, to be served upon counsel for those parties who receive electronic service through

ECF and by electronic mail or prepaid regular U.S. Mail, to those parties as set forth on the attached Schedule A.

/s/Kevin H. Bell  
Kevin H. Bell

Schedule A

**Via U.S. Mail:**

Irving H. Picard, Esq.  
David J. Sheehan, Esq.  
Baker & Hostetler LLP  
45 Rockefeller Plaza  
New York, NY 10111

Internal Revenue Service  
District Director  
290 Broadway, 5<sup>th</sup> Floor  
New York, NY 10008

U.S. Department of Justice, Tax Division  
Box 55  
Ben Franklin Station  
Washington, DC 20044

**Chapter 7 Trustee:**

Alan Nisselson, Esq.  
Windels Marx Lane & Mittendorf, LLP  
156 West 56<sup>th</sup> Street  
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**Securities and Exchange Commission:**

Alistaire Bambach – [bambacha@sec.gov](mailto:bambacha@sec.gov)  
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